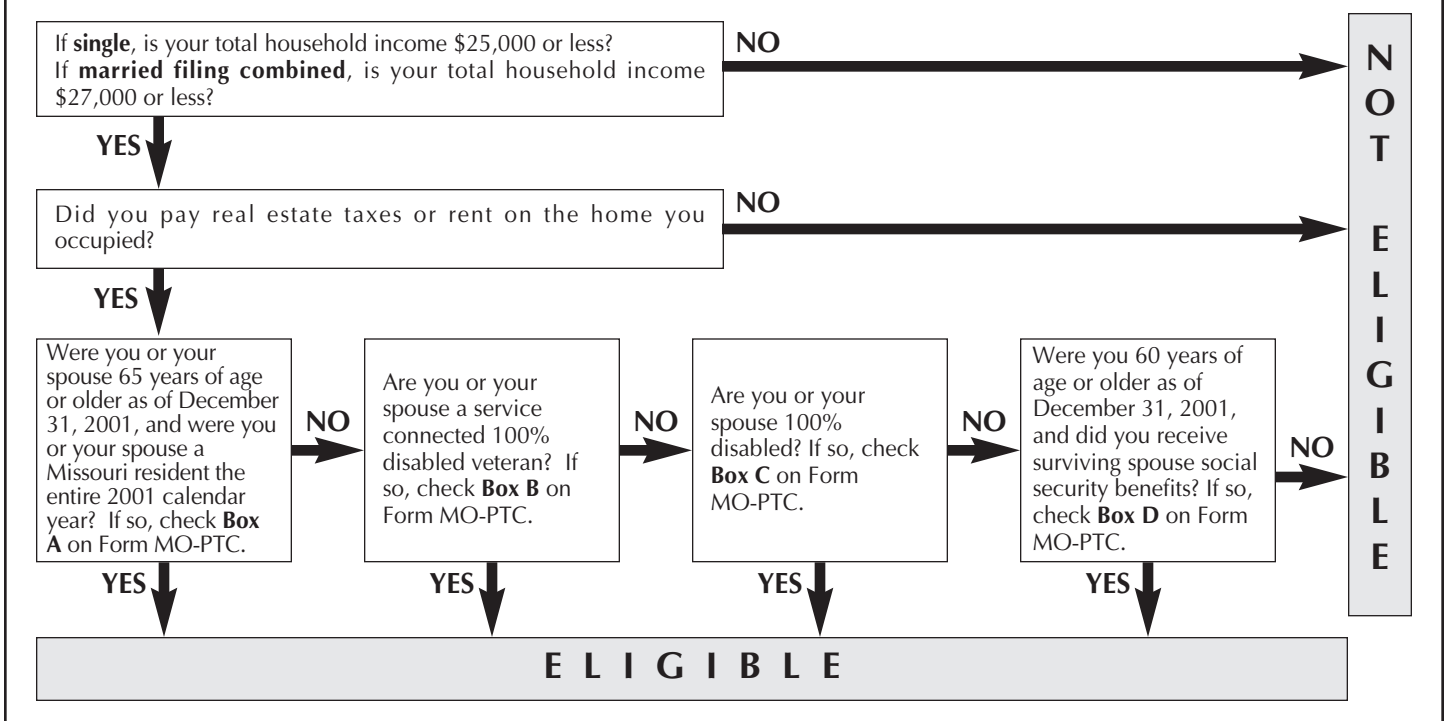
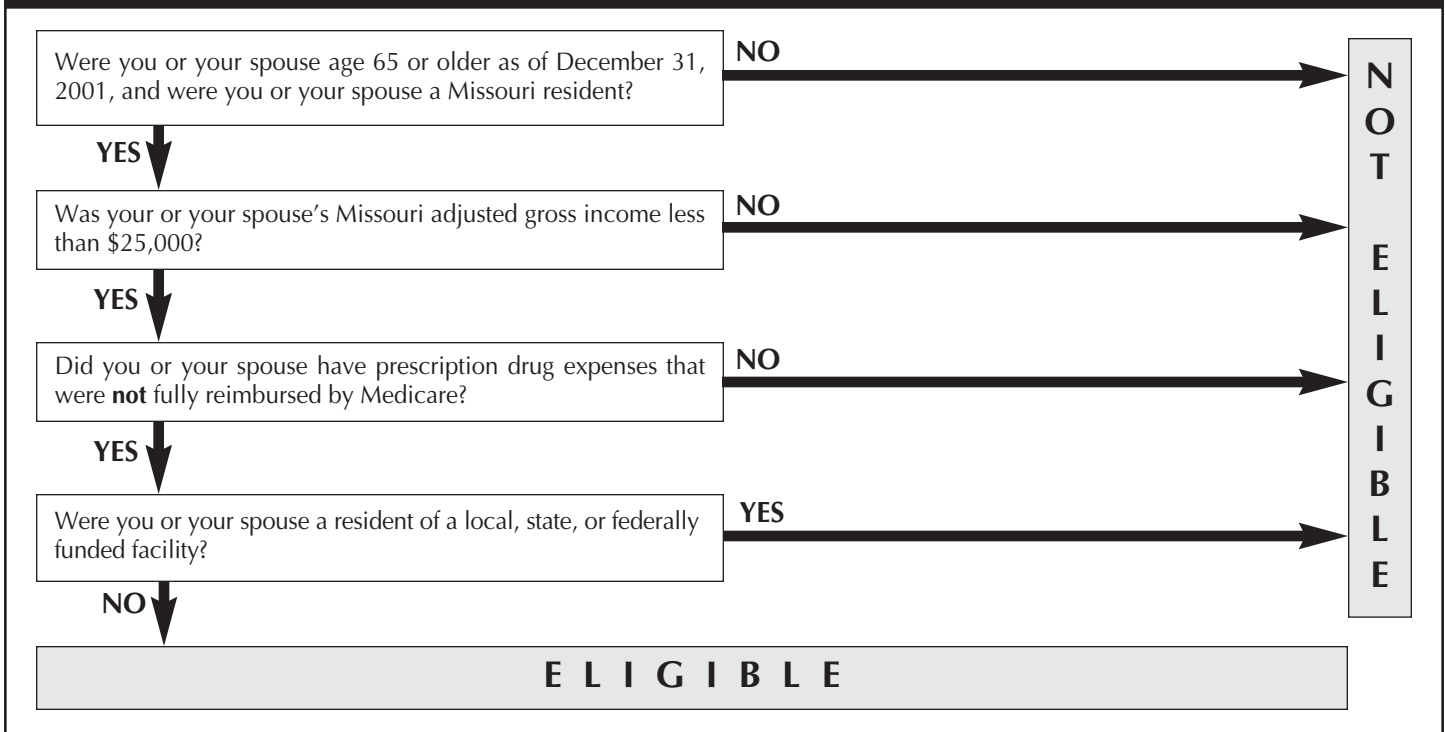


AM I ELIGIBLE?

Use this diagram to determine if you or your spouse are eligible to claim the
PROPERTY TAX CREDIT.



Use this diagram to determine if you or your spouse are eligible to claim the
PHARMACEUTICAL TAX CREDIT.



What's Inside?

Am I Eligible?	2
Do You Have the Correct Tax Book?	3
Important Filing Information	3-4
Frequently Asked Questions	4
Information to Complete Form MO-PTC	5-7
Information to Complete Form MO-CRP	7
Five Ways to Get Your Refund Faster	8
Form MO-PTC	9, 11
Form MO-CRP	10, 12
Final Checklist	13
2001 Computation of Property Tax Refund	14, 15
Tax Assistance Centers	16

Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2001 Form MO-PTC, Property Tax/Pharmaceutical Tax Credit Claim if you meet the eligibility requirements on page 2 and are not required to file an individual income tax return.

You **cannot** use this book if you were required to file a federal return and you were a:

- Resident of Missouri and you had Missouri adjusted gross income of \$1,200 or more;
- Nonresident of Missouri and had income of \$600 or more from Missouri sources; or
- Resident or nonresident with Missouri withholding and you want to file an individual income tax return to claim your refund;

you must file a Missouri income tax return and attach Form MO-PTS if you qualify for a property tax credit.

If you meet any of the above qualifications, you **cannot** file the Form MO-PTC. See information in the next column to obtain the correct form (Form MO-1040 or Form MO-1040P) to file and claim your Property Tax Credit and/or Pharmaceutical Tax Credit.

Do You Have the Wrong Tax Book?

Visit www.dor.state.mo.us/tax to select the easiest form for you.

To obtain forms:

- Access www.dor.state.mo.us/tax;
- Call (800) 877-6881;
- Visit:
 - Participating banks, post offices, courthouses, and libraries;
 - Department of Revenue Tax Assistance Centers (page 16), Motor Vehicle and Drivers License Branch or Fee Offices;
- Call the Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the forms you need;
- Write the Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022;
- TDD: (800) 735-2966 or fax (573) 526-1881.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

When To File Claim

The 2001 Form MO-PTC is due April 15, 2002, but you may file up to three (3) years from the due date and still receive your refund.

Where to Mail Claim

Mail your completed Form MO-PTC and all attachments to:

**Department of Revenue, P.O. Box 2800,
Jefferson City, MO 65105-2800.**

Dollars and Cents

Rounding is required on your Form MO-PTC. Zeros have been placed in the cent columns on your return. For cents .01 through .49, round down to the previous whole dollar amount. For cents .50 through .99, round up to the next whole dollar amount.

Example: Round \$32.49 down to \$32.00.
Round \$32.50 up to \$33.00.

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at www.dor.state.mo.us/tax or call (800) 877-6881.

Fill-in Forms that Calculate

Access our web site at www.dor.state.mo.us/tax to enter your tax information and let us do the math for you! No calculation errors mean faster processing! Just print, sign, and mail the claim.

Missouri Refund Inquiry Line

The Department of Revenue has an automated property tax/pharmaceutical tax credit inquiry line. The system is available 24 hours a day to check on the status of your **current** year refund and can be accessed by visiting www.dor.state.mo.us or dialing (573) 526-8299. The following information is required to obtain the status of your Missouri refund: 1) the first social security number on the return, 2) your filing status shown on your return, and 3) the exact amount of the refund in whole dollars. If you call to find out about the status of your Missouri refund and do not receive a mailing date, please wait seven days before calling back.

Frequently Asked Questions

How can I get my refund faster?

File before April 1—April filers wait longer for their refunds.

Complete the Final Checklist on page 13—Errors will delay your refund!

How do I know if I qualify for the property tax credit and the pharmaceutical tax credit? See the “Am I Eligible” chart on page 2.

What if I only qualify for one of the credits, but not both? You can still file the Form MO-PTC. Complete the name(s), address, social security number(s), and birthdate(s) at the top of the form. If you qualify for property tax credit only, complete Lines 1 through 12, and Line 14. If you qualify for the pharmaceutical tax credit only, complete Lines 13 and 14.

How is the property tax credit figured? Your real estate tax or 20 percent of your net rent paid is compared to your total income to determine the credit amount. The maximum credit is \$750. The 2001 Computation of Property Tax Refund Table on pages 14 and 15 will help you determine the correct refund amount.

How can I receive help completing Form MO-PTC?

You may visit one of our Tax Assistance Centers or visit one of the many locations throughout the state where department representatives provide assistance at public facilities in your area. See page 16 for more information. When visiting one of our locations, be sure to bring **all** the required documents.

— NOTICE —

If someone prepares your claim for you, please take all of the following to your preparer.

- Form SSA-1099 (Your statement from the Social Security Administration indicating the amount of your social security benefits.)
- All Forms 1099(s) and W-2(s) (All documents that verify income was received.)
- All forms and/or statements that verify AFDC, child support, SSA, and/or SSI benefits received even for minor children.
- If you are 100 percent disabled, bring verification of your disability (Letter from Veteran’s Affairs, Social Security Administration, or a copy of your Medicare card.)
- All property tax receipt(s).
- Rent receipt(s) and your landlord’s name and address information.

FORM MO-PTC

INFORMATION TO COMPLETE YOUR FORM MO-PTC

NAME, ADDRESS, ETC.

If all the address information on the label is correct, attach the label to the Form MO-PTC and print or type your social security number(s) in the spaces provided. **Do not place the label over your birthdate.**

If you did not receive a book with a label or if the label is incorrect, print or type your **name(s), address, social security number(s), birthdate(s), and telephone number** in the spaces provided. If you or your spouse do not have a social security number, enter **"none"** in the appropriate space(s). If married, enter both **birthdates**, even if your spouse died during the calendar year. Check the appropriate box if either spouse is deceased. Do not check the box if the claimant was deceased before calendar year 2001.

You should check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. Debts owed to the Internal Revenue Service are excluded from the non-obligated spouse apportionment.

Check the **amended claim** box if you are filing an amended claim. Complete the entire claim using the corrected figures.

Pharmaceutical Tax Credit Only

If you are not eligible for the Property Tax Credit, but are filing the Form MO-PTC to claim the Pharmaceutical Tax Credit only, skip to Line 13. If you are eligible for the Property Tax Credit, complete the form in its entirety.

QUALIFICATIONS

Check the applicable box to indicate under which qualification you are filing the Form MO-PTC. See the **"Am I Eligible"** chart on page 2.

FILING STATUS

Check your filing status. You can check "married — living separate for the entire year" only if you and

your spouse did not at any time during the year live in the same residence.

Note: If you lived at different addresses for the entire year, you may file a separate claim. You cannot take the \$2,000 deduction on Line 7 if you checked "married—living separate for entire year," as your filing status, and you are filing a separate claim. (Example: One spouse lives in a nursing or residential care facility while the other spouse remains in the home the entire year.)

HOUSEHOLD INCOME

Household income is the income received by a claimant, spouse, and/or minor children (taxable or nontaxable) and includes all income from sources listed on Lines 1 through 5 on Form MO-PTC.

LINE 1 — SOCIAL SECURITY BENEFITS

Include your total social security payment and benefits before any deductions as shown on your Form SSA-1099(s). **Attach a copy of your Form SSA-1099(s).**

LINE 2 — WAGES, PENSIONS, ANNUITIES, DIVIDENDS, OR INTEREST

Include the amount of all wages, pensions, annuities, dividends, or interest income. Do not include excludable costs of pensions or annuities. **Attach a copy of all Forms W-2(s), 1099-INT(s), 1099(s), and 1099-R(s).**

LINE 3 — RAILROAD RETIREMENT BENEFITS

Include Tier I and Tier II railroad retirement benefits **before deductions** for medical premiums or withholdings. **Attach a copy of your Form RRB-1099.**

LINE 4 — VETERAN'S BENEFITS

Include your veteran's payments and benefits. Veteran's payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

Exceptions: If you are a 100 percent service connected disabled veteran, you are not required to include your veteran's payments and benefits.

If you are a surviving spouse of a 100 percent service connected disabled veteran, all the veteran's benefits must be included.

LINE 5 — PUBLIC RELIEF AND ASSISTANCE

Include the amount of public relief, public assistance, supplemental security income (SSI), AFDC payments, and unemployment benefits received by you and/or your minor children. This includes any governmental cash received. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099(s), or a letter from the Social Security Administration.**

REAL ESTATE TAX/ RENT PAID

LINE 9 — OWN YOUR HOME

If you owned and occupied your home, include the amount of real estate tax you paid. Do not include special assessments (sewer lateral, parks, and trafficway), penalties, service charges, and interest listed on your tax receipt.

Homestead is the home or dwelling, in Missouri, in which you reside, whether owned or rented, and the surrounding land, not to exceed five (5) acres, as is reasonably necessary for use of the dwelling as a home. A homestead may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

Use the worksheet in the next column to reduce your real estate tax if any of the following conditions apply to you.

You must reduce your real estate tax paid if you:

—Own a homestead as part of a larger unit (farm, additional lots, or multipurpose, or multidwelling building covered by a single tax statement). If you have more than five (5) acres, attach Form 948.

—Reside in a mobile home. Only include the portion of tax that applies to your mobile home. Exclude automotive and other personal tax. Attach Form 948.

—Use part of your home for rental or business purposes. Only include the portion of your tax that applies to the percentage of your home used as a residence.

—Share your home with relatives and/or friends. Only include the portion of the tax that applies to the percentage of the home you occupy.

If your residence is more than 5 acres or you reside in a mobile home, attach Form 948, Assessor's Certification — your county assessor will complete upon your request.

Real Estate Tax Worksheet

Enter the total real estate tax you paid (exclude special assessments listed on your receipt). \$ _____

If your home or farm has more than five (5) acres, enter percentage from Form 948, Assessor's Certification. _____%

If you own a mobile home, enter the percentage of tax that applies to your mobile home (exclude automotive or other personal property tax). _____%

If part of your home is used for rental or business purposes, enter the percentage you use as your home. . . . _____%

If you shared your residence with relatives and/or friends (other than your spouse or children under 18), enter the percentage of the home you occupy. _____%

To reduce your tax, multiply the total real estate tax by the percentage listed above and enter the result on Line 9. \$ _____

LINE 10 — RENT YOUR HOME

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2001. The Form MO-CRP is on the back of the Form MO-PTC. If you share your home with relatives and/or friends, only include the percentage of the home you occupied. Total Line 9 on all the Form MO-CRPs completed and enter the amount in the first box on Line 10. Multiply the total by 20 percent and enter the result on Line 10.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

Attach a copy of your 2001 rent receipt(s). The receipt(s) must be signed by the landlord and include his/her tax identification or social security number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide a rent receipt(s).

CREDITS

LINE 12 — PROPERTY TAX CREDIT

Use the **Computation of Property Tax Refund Table** on pages 14 and 15 to determine the amount of your property tax credit.

LINE 13 — PHARMACEUTICAL TAX CREDIT

See the **"Am I Eligible"** chart on page 2. If you are eligible for the pharmaceutical credit, enter the amount of your 2001 pharmaceutical expenses or \$200, whichever is less, on Line 13. If you did not have any pharmaceutical expenses, enter "0". Repeat for your spouse. If Line 13 is left blank, the department will assume you had no expenses and you will not be given a pharmaceutical tax credit. If the claimant would have qualified for a pharmaceutical tax credit, but died before the last day of the year, the claimant still qualifies for the credit. You do not have to attach supporting documentation to your claim, but it should be retained with your tax records.

You do not qualify for the Pharmaceutical Tax Credit if you received full reimbursement for the cost of legend drugs, purchased with a prescription, from Medicare or Medicaid, or were a resident of a local, state, or federal funded facility.

SIGN CLAIM

You must sign your Form MO-PTC. Both spouses must sign a combined claim. If you pay someone to prepare your claim, the preparer must also sign the claim.

If you wish to authorize the Director of Revenue, or delegate to discuss your tax information with your preparer or any member of your preparer's firm, indicate "yes" by checking the appropriate box.

Important: If the Form MO-PTC is being filed on behalf of a claimant by a nursing home or residential care facility, a statement to that effect from the claimant's legal guardian must be attached to the Form MO-PTC.

MAIL CLAIM

Send your claim and all attachments (see page 13) to:
Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

INFORMATION TO COMPLETE YOUR FORM MO-CRP

STEP 1

Enter all information requested on Lines 1–6. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. If individuals other than you and your spouse (if applicable), reside at the address and are age 18 or older, enter the number on Line 4.

STEP 2

Enter on Line 7 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. Also, exclude any rent paid to your landlord on your behalf by any organization.

STEP 3

If you were a resident of a nursing home or boarding home during 2001, use the applicable percentage stated on the front of Form MO-CRP, Certification of Rent Paid. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If you share your home with relatives and/or friends, enter the appropriate percentage of your home you occupied. If none of the reductions apply to you, enter 100 percent on Line 8.

STEP 4

Multiply Line 7 by the percentage on Line 8. Enter this amount on Form MO-CRP, Line 9 and on Form MO-PTC, Line 10 (first box).

FIVE WAYS TO GET YOUR REFUND FASTER

- **Make sure you are eligible. See page 2.**
- **Sign your claim.**
- **Report all benefits, including AFDC, SSA, and/or SSI.**
- **Correctly complete Form MO-CRP:**
 - Claim all rent paid by you;
 - Do not claim 100 percent if adults other than your spouse are living in the residence;
 - If Low Income Housing, report only your out-of-pocket rent paid.
- **Attach all required documentation:**
 - Copy of paid real estate tax receipt(s) or Form MO-CRP with rent receipt(s);
 - Form 948 if your real estate taxes show more than 5 acres.
 - All Form W-2(s), Form 1099(s), Form SSA-1099(s), Form 1099-R(s), and Form RRB-1099(s);
 - If 100 percent service connected disabled — a letter from Veteran's Affairs;
 - If 100 percent disabled:
 - a copy of Medicare Card;
 - a letter from Social Security Administration;
 - a Form SSA-1099; or
 - Federal Schedule R instructions.

FINAL CHECKLIST BEFORE MAILING YOUR CLAIM

***Your claim cannot be processed if you fail to complete
or attach required items.***

Note: Be sure that you and your spouse are eligible to claim the property tax and/or the pharmaceutical tax credit. See **"Am I Eligible?"** on page 2.

- ☐ Peel the label off the cover of your tax book and place it on the completed claim if all information on the label is correct. If any address information is not correct, discard the label and print or type the correct information in the spaces provided.
- ☐ Print or type your social security number(s) and birthdate(s) in the spaces provided.
- ☐ Claim the pharmaceutical tax credit only if you were a Missouri resident age 65 or older on or before December 31, 2001.
- ☐ Check and verify all calculations on the claim.
- ☐ Attach a copy of your **paid** 2001 real estate tax receipt(s) if you owned your home.
Copies of cancelled checks are not acceptable for your real estate tax receipt.
- ☐ Attach Form MO-CRP, Certification of Rent Paid for 2001 (rent receipt(s) is required along with the Form MO-CRP).
- ☐ Attach a copy of all your Form W-2(s), Form SSA-1099(s), and other Form 1099(s).
- ☐ If you are a 100 percent service connected disabled veteran, attach a copy of the letter received from the Department of Veteran's Affairs that certifies your 100 percent service connected disability.
- ☐ If you are 100 percent disabled as defined in Section 135.010(2), RSMo, and meet the eligibility requirements, attach a copy of Federal Schedule R instructions, Form SSA-1099, a letter from the Social Security Administration, or a copy of your Medicare card (not Medicaid card).
- ☐ If the Form MO-PTC is being filed on behalf of a claimant by a nursing home or residential care facility, a statement to that effect from the claimant's legal guardian must be attached.
- ☐ Sign Form MO-PTC (both spouses must sign if filing a combined claim).
- ☐ Retain a copy of your claim for your records.

Important: Attach your Form MO-PTC and supporting documentation and mail to:
Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

2001 COMPUTATION OF PROPERTY TAX REFUND

FORM MO-PTC, LINE 11 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		OVER										OVER										OVER										
		725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0	
		BUT NOT MORE THAN										BUT NOT MORE THAN										BUT NOT MORE THAN										
Form MO-PTC, Line 8 — NET HOUSEHOLD INCOME	Form MO-PTC, Line 8 — NET HOUSEHOLD INCOME	750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0
OVER BUT NOT OVER	OVER BUT NOT OVER	750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0
Refund is the actual total amount of allowable real estate tax paid or rent credit equivalent not to exceed \$750 (Form MO-PTC, Line 11).																																
\$13,000	\$13,300	729	704	679	654	629	604	579	554	529	504	479	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4	
13,300	13,600	721	696	671	646	621	596	571	546	521	496	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21		
13,600	13,900	712	687	662	637	612	587	562	537	512	487	462	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12		
13,900	14,200	702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2		
14,200	14,500	693	668	643	618	593	568	543	518	493	468	443	418	393	368	343	318	293	268	243	218	193	168	143	118	93	68	43	18			
14,500	14,800	683	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8			
14,800	15,100	672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22				
15,100	15,400	661	636	611	586	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11				
15,400	15,700	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25					
15,700	16,000	638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13					
16,000	16,300	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1					
16,300	16,600	614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14						
16,600	16,900	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1						
16,900	17,200	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13							
17,200	17,500	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25								
17,500	17,800	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11								
17,800	18,100	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22									
18,100	18,400	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7									
18,400	18,700	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17										
18,700	19,000	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2										
19,000	19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11											
19,300	19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20												
19,600	19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4												

EXAMPLE:

If Line 8 is \$19,000 and Line 11 of Form MO-PTC is \$275, then the tax refund would be \$27.

EXAMPLE:
If Line 8 is \$19,000 and
Line 11 of Form MO-PTC is
\$275, then the tax refund
would be \$27.

Table continued on next page

FORM MO-PTC, LINE 11 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		OVER										OVER										OVER									
		725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0
		BUT NOT MORE THAN										BUT NOT MORE THAN										BUT NOT MORE THAN									
Form MO-PTC, Line 8 — NET HOUSEHOLD INCOME	OVER BUT NOT OVER	750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
19,900	20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12												
20,200	20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20													
20,500	20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2													
20,800	21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9														
21,100	21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16															
21,400	21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22																
21,700	22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3																
22,000	22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																	
22,300	22,600	289	264	239	214	189	164	139	114	89	64	39	14																		
22,600	22,900	268	243	218	193	168	143	118	93	68	43	18																			
22,900	23,200	248	223	198	173	148	123	98	73	48	23																				
23,200	23,500	227	202	177	152	127	102	77	52	27	2																				
23,500	23,800	205	180	155	130	105	80	55	30	5																					
23,800	24,100	184	159	134	109	84	59	34	9																						
24,100	24,400	162	137	112	87	62	37	12																							
24,400	24,700	139	114	89	64	39	14																								
24,700	25,000	116	91	66	41	16																									

This area indicates no refund is allowable.

Examples:

If Line 8 of Form MO-PTC is \$13,000 or less, and Line 11 is \$176 the tax refund would be \$176.

If Line 8 of Form MO-PTC is \$16,050 and Line 11 is \$750, the tax refund would be \$626.

If Line 8 of Form MO-PTC is \$24,400 and Line 11 is \$700, the tax refund would be \$112.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:45 a.m. to 4:45 p.m. Monday through Friday with walk-in tax assistance provided from 8:00 a.m. to 4:30 p.m. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Louis

2510 S. Brentwood, Suite 300
Income Tax: (314) 301-1690
Business Tax: (314) 301-1660

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

Other Important Phone Numbers

Form Ordering	(800) 877-6881
Form Order Questions	(573) 751-5337
Electronic Filing Information	(573) 751-3930
Missouri Refund Inquiry Line	(573) 526-8299
Forms-by-Fax	(573) 751-4800

Download forms or check the status of your refund from our web site: www.dor.state.mo.us/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

Off-Site Locations

Department of Revenue representatives visit various locations throughout the state to help you complete your Property Tax/Pharmaceutical Tax Credit Claims. Watch for advertisements or contact your local Tax Assistance Center, listed above, to see when we may be serving a location near you!

